

REPRESENTATIVE FOR PETITIONER:  
Amy K. Noe, ARNOLD & NOE, LLP

REPRESENTATIVES FOR RESPONDENT:  
Steve Carter, ATTORNEY GENERAL OF INDIANA  
Ted J. Holaday, DEPUTY ATTORNEY GENERAL

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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

RICHMOND GYMNASTICS TRAINING )	Petition Nos.: 89-029-00-2-8-00014R
CENTER, INC., )	89-029-01-2-8-00002R
)	
Petitioner, )	
)	County: Wayne
v. )	
)	Township: Wayne
DEPARTMENT OF LOCAL )	
GOVERNMENT FINANCE, )	Parcel No.: 0291006601
)	
Respondent. )	Assessment Years: 2000 & 2001
)	

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On Remand from the Indiana Tax Court  
Cause No. 49T10-0112-TA-100

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**REFERAL TO WAYNE COUNTY PROPERTY TAX ASSESSMENT  
BOARD OF APPEALS**

The Indiana Board, having reviewed the decision of the Tax Court in the above matter dated December 11, 2003, (attached and incorporated by reference), hereby refers this matter to the Wayne County Property Tax Assessment Board of Appeals (PTABOA) pursuant to Ind. Code § 6-1.1-15-8, to make another assessment consistent with the Tax Court decision, for the reasons stated herein.

## **Facts and Procedural History**

1. Richmond Gymnastics Training Center, Inc. (RGTC) filed an application with the PTABOA on March 1, 2000, seeking a property tax exemption for “educational purposes” as provided by Ind. Code § 6-1.1-10-16. After an administrative hearing, the PTABOA denied the application. RGTC then filed a Form 132 Petition for Review of Exemption with the State Board. The State Board held a hearing, and on November 1, 2001, the State Board affirmed the PTABOA’s determination.
2. On December 18, 2001, RGTC filed an original tax appeal. The parties submitted briefs and the Tax Court heard oral argument. The sole issue was whether RGTC qualifies for an educational exemption.

## **Discussion of Remanded Issues**

3. The Tax Court held that a taxpayer need only relieve the State’s burden “*to some limited extent*” with programs and courses merely “*related*” to those found in tax-supported schools. *See State Bd. of Tax Comm’rs v. Prof’l Photographers of Am.*, 268 N.E.2d 617, 623 (Ind. Ct. App. 1971).
4. The Tax Court then stated that RGTC’s gymnastics courses are *related to* the physical education classes taught in tax-supported schools. The Tax Court then stated that because RGTC’s gymnastics courses accomplish similar objectives to those of physical education classes provided in tax-supported schools, this, to some limited extent, relieves that State’s burden.
5. The Tax Court reversed the decision of the State Board and remanded the case to the Indiana Board to instruct the local officials to grant the educational exemption.

Therefore, pursuant to Ind. Code § 6-1.1-15-8, the Board refers this matter to the Wayne County Property Tax Assessment Board of Appeals with instructions to grant the exemption as directed by the Tax Court decision, this \_\_\_ day of February 2004.

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Commissioner, Indiana Board of Tax Review

### IMPORTANT NOTICE

- APPEAL RIGHTS ON REMANDED CASE -

You may petition for judicial review of this final determination of corrected assessment pursuant to the provisions of Indiana Code § 6-1.1-15-9. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.